

TRIPURA GAZETTE



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PART-- I--Orders and Notifications by the Government of Tripura,
The High Court, Government Treasury etc.

**GOVERNMENT OF TRIPURA
FINANCE DEPARTMENT
(TAXES & EXCISE)**

F.1-11(91)TAX/GST/2023(Part-III)

Dated, Agartala, the 2nd November, 2023.

Notification No. 16/2023-State Tax (Rate)

In exercise of the powers conferred by sub-section (5) of section 9 of the Tripura State Goods and Services Tax Act, 2017 (Tripura Act No. 9 of 2017), the State Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of Tripura, in the Finance Department, No.17/2017- State Tax (Rate), dated the 29th June, 2017, published in the Tripura Gazette, Extraordinary Issue, vide number 219 dated the 29th June, 2017, namely:-

In the said notification,

- (i.) in clause (i), for the words “omnibus or any other motor vehicle”, the words “or any other motor vehicle except omnibus” shall be substituted;
- (ii.) after clause (i), the following clause shall be inserted, namely:-

“(ia) services by way of transportation of passengers by an omnibus except where the person supplying such service through electronic commerce operator is a company.”;
- (iii.) in the Explanation, after item (c), the following item shall be inserted, namely, -

“(d) “Company” has the same meaning as assigned to it in clause (20) of section 2 of the Companies Act, 2013(18 of 2013).”.

2. This notification shall come into force with effect from the 20th day of October, 2023.

By Order of the Governor,
Signed by Rakhi Biswas
Date: 02-11-2023 11:49:42
Reason: Approved

(Rakhi Biswas, TCS-SSG)
Ex-Officio Additional Secretary
Finance Department
Government of Tripura

Note:-The principal notification No. 17/2017- State Tax (Rate), dated the 29th June, 2017, published in the Tripura Gazette, Extraordinary Issue, vide number 219, dated the 29th June, 2017 and was last amended by notification No. 17/2021 -State Tax (Rate), dated the 2nd December, 2021 vide number 2134, dated the 2nd December, 2021.